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February 28, 2022

Via ECF

The Honorable John G. Koeltl
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: United States v. Samuel Reed, No. 20 Cr. 500 (JGK)

Dear Judge Koeltl:

We have acted as co-counsel in this case to Benjamin Delo, who pleaded guilty to Count One of the Indictment before Your Honor on February 24, 2022. Earlier today, my firm entered appearances in this case on behalf of defendant Samuel Reed. We have been asked to assist in the preparation for, and the conduct of, Mr. Reed's trial, which starts on March 30, 2022. We will be acting as co-counsel to Mr. Reed, who continues to be represented by Latham & Watkins LLP. As Your Honor knows from the submissions and appearances in this case, defendants Hayes, Delo and Reed had, prior to last week's proceedings, presented a coordinated joint defense to the charges in the Indictment.

Mr. Reed has consulted with Latham & Watkins with respect to retaining us, has been advised of the risks and benefits of engaging us as co-counsel, has provided his informed consent and has executed an appropriate written waiver of any potential or actual conflict of interest arising from engaging a firm that has acted as co-counsel to Mr. Delo.

Mr. Delo, who has been represented by Harlan Levy of Foley Hoag LLP since his initial appearance in this action on March 15, 2021, has consulted with Mr. Levy regarding the risks of our being engaged by Mr. Reed. Mr. Delo has likewise provided his informed consent and has executed an appropriate written waiver of any potential or actual conflict of interest.

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We anticipate that the government will request, and we agree, that the Court should conduct a *Curcio* hearing as promptly as possible.

Sincerely,

/s/ Patrick J. Smith

Patrick J. Smith

cc: AUSA Jessica Greenwood
AUSA Samuel Raymond
AUSA Thane Rehn
Douglas Yatter, Esq.
Benjamin Naftalis, Esq.
Harlan Levy, Esq.